

# Office of City Auditor

**Seattle Police Department's  
Management of Federal Grants For  
Certain Community Policing Projects**

October 16, 1997

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**City of Seattle**

1100 Municipal Building  
Seattle, Washington, 98104-1876





October 16, 1997

The Honorable Norman B. Rice, Mayor  
Seattle City Councilmembers  
City of Seattle  
Seattle, Washington 98104-1876

Dear Mayor Rice and City Councilmembers;

Attached is our report regarding the Seattle Police Department's management of federal grant funds for certain community policing projects. Most of the work performed for this report was conducted by the State Auditor at our request.

As part of our follow-up process, in about six months we will ask the Seattle Police Department to provide a written status report on the progress it has made in addressing this report's recommendation.

We appreciate the assistance and professionalism of all the members of the Seattle Police Department who participated in this review. If you have any questions regarding this report or would like additional information, please call me at 233-0088 or David Jones at 233-1095.

Sincerely,

Nora Masters  
City Auditor

Enclosure

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## **Purpose**

In recent years, the Seattle Police Department has received millions of dollars in grants from the federal government to support various law enforcement efforts.<sup>1</sup> Because of the significant dollar amounts involved and at the request of the City Council, the Office of City Auditor initiated a review of the Police Department's management of its federal grant funds, particularly in regard to community policing projects. Our concern was to determine whether the Police Department was using the federal funds in accordance with the terms of the grant agreements and with applicable City and Department policies and procedures. In coordinating our work plans with the Washington State Auditor's Office, we learned that the State Auditor's Office had already begun auditing certain federal grant awards made to the Seattle Police Department. Rather than duplicating the State Auditor's Office work, we asked its auditors to expand the scope of their audit somewhat to address our concerns. This report presents the results of their work on our behalf.

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## **Scope and Methodology**

The State Auditor's Office examined a sample of travel and training expenses related to two of the Seattle Police Department's federally funded projects: the Comprehensive Communities Program and the COPS Youth Handgun Violence Initiative. These projects were related to community policing, had relatively high travel and training expenditures and were among the grant programs for which the Police Department has received the most federal dollars. Attachment 1 contains a more detailed description of the audit's scope and methodology and Attachment 2 provides background information on the Comprehensive Communities Program and the COPS Youth Handgun Violence Initiative.

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## **Results of Audit Work**

The review identified no inappropriate uses of federal grant funding in the Comprehensive Communities Program and the COPS Youth Handgun Violence Initiative. In particular, the Seattle Police Department's large dollar transfers between budget line items within the Comprehensive Communities Program complied with the terms of the grant agreement. In transferring a total of \$695,165 from the personnel and fringe benefits budget categories to other budget categories, the Police Department transferred \$517,000 with the required approval of the U.S. Department of Justice, and the terms of the grant permitted the Police Department to transfer the remaining funds without seeking federal permission. Specifically:

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<sup>1</sup> A Seattle Police Department document indicated that the Department, between January 1994 and June 1997, had received over \$11 million in federal grant funds. The Community Policing Bureau is the unit responsible for managing the Department's federal grant process.

- During the summer of 1996, the Seattle Police Department requested and received permission from the U.S. Department of Justice, which had provided the grant funds, to transfer \$517,000 of Comprehensive Communities Program funds from the personnel and fringe benefits budget categories to the training, consulting and equipment budget categories.<sup>2</sup> This transfer resulted from a change in the Police Department's training plans. The Department had originally planned to use about \$684,000 to pay for overtime training of police officers in community policing and problem solving. However, the Chief of Police and the Director of the Community Policing Bureau decided to provide this training during officers' regular shifts to the greatest extent possible, thereby greatly reducing the amount of overtime pay required.<sup>3</sup>
- The Seattle Police Department transferred \$178,165 of Comprehensive Communities Program funds from personnel to other budget categories under discretionary authority provided in the grant agreement. Federal guidelines allow a grantee to transfer up to ten percent of the total grant amount from one approved budget line item to another without obtaining approval from the grantor.

With three exceptions, all transactions in the two audited projects complied with the Seattle Police Department's policies and procedures. In three instances, the Director of the Community Policing Bureau did not obtain the prior, written supervisory approval that the Police Department's Policies and Procedures Manual<sup>4</sup> requires for travel and training. However, according to the Police Department's Chief of Staff, the Director had received prior verbal approval from the Chief of Police for the three transactions. Furthermore, the director of the Police Department's Fiscal Office stated that unofficial Department policy allows bureau heads to approve their own travel requests as a matter of expediency because the only higher authority is the Chief of Police.

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## Recommendation and Department Response

If the Seattle Police Department believes that bureau heads need authority to perform travel or obtain training without having to wait for formal approval from the Chief of Police, the Department should amend its Policies and Procedures Manual to provide for the Chief's subsequent review and written approval. As an alternative, the Department could require bureau heads to request advance approval of travel and training from the Chief of Police through e-mail and assume that the Chief has approved their requests unless the Chief notifies them otherwise.

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<sup>2</sup> The Seattle Police Department moved \$317,000 to the contracts category to support violence reduction activities, \$55,000 to the travel category for travel related to community policing training, \$135,000 to the equipment category for translation and other training-related equipment, and \$10,000 to the supplies category for training supplies.

<sup>3</sup> In an April 4, 1997 memo, the head of the Police Department's Operations Bureau required all precinct commanders to meet their average daily staffing guidelines for patrol assignments before scheduling officers for this training.

<sup>4</sup> Section 1.293

In its written response to our report (see Attachment 5), the Seattle Police Department stated that it will comply with our recommendation by revising its Policies and Procedures Manual to require prior notification to the Chief of Police of any intended expenditure of education or travel funds by bureau heads. The Department said that if circumstances do not permit bureau heads to obtain prior written approval, the Chief of Police will make a subsequent review and written approval of the expenditures.

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## Scope and Methodology

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In initiating this review we met with Seattle Police Department officials and reviewed Police Department documents.

On our behalf, the State Auditor's Office examined a sample of travel and training expense transactions related to the Seattle Police Department's federally funded Comprehensive Communities Program and the COPS Youth Handgun Violence Initiative. For the Comprehensive Communities Program, the auditors drew their sample from the \$50,000 and \$1,975,750 grants the City received in September 1994 and February 1995, respectively. The transactions in the sample represented 37 percent of the total travel and training expenditures for this project from 1994 through 1996. For the COPS Youth Handgun Violence Initiative, the auditors examined all travel and training expenditures related to the \$981,380 in grant funding that the City obtained in October 1995. Using 1997 Seattle Police Department data available at the time of the audit, the State Auditor's Office also tested \$2,783.61 of 1997 expenditures for the Comprehensive Communities Program and \$6,010.66 of 1997 expenditures for the COPS Youth Handgun Violence Initiative. Attachments 3 and 4 provide lists of all of the expenditures for the Comprehensive Communities Program and the COPS Youth Handgun Violence Initiative, respectively, from which we drew our sample; they also indicate the transactions the State Auditor's Office examined.

### Testing Criteria

To test expenditures made under the two grants, the State Auditor's Office obtained spreadsheets from the Seattle Police Department's Fiscal Office listing all travel and training expenses. By comparing these spreadsheets with Seattle Financial Management System reports, the auditors determined that the spreadsheets contained all of the appropriate transactions, with the exception of \$145 for 1996. The auditors then judgmentally (non-randomly) selected 63 transactions for testing. This testing examined the transactions to determine whether:

- the moving of funds between grant budget categories complied with the terms of the federal grant;
- all travel and training had received appropriate approval;
- receipts supported all expenditures;
- reimbursements for meals and lodging expenses were within the limits of the City's rate schedule;
- authorized expenses were compared to travel advances to ensure that employees had reimbursed the City for any excess advances and received reimbursement for expenses not covered by their advances;

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## Scope and Methodology

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- travel voucher documentation for training-related travel included course descriptions or registration forms; and
- expenditures were within budget limits.

The State Auditor's Office and our office performed this audit work between May and September 1997 in accordance with generally accepted government auditing standards.<sup>5</sup>

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<sup>5</sup> Government Auditing Standard 3.33 requires an audit organization to have an external quality control review at least once every three years. We are currently undergoing an external quality assurance review.



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## Background

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The Community Policing Bureau is the unit responsible for managing the Seattle Police Department's federal grant process. As of June 1997, the Bureau had managed over \$11 million in federal grant funds.

The Comprehensive Communities Program is a grant program the U.S. Department of Justice funds for jurisdictions with high crime rates and drug violence. It supports these jurisdictions in developing comprehensive crime control strategies, which require law enforcement and other governmental agencies to work in partnership with the community. Since autumn of 1994, the City of Seattle has received about \$2.4 million under this grant program. About two-thirds of this amount went to the Police Department, with the other third going to various other City departments.<sup>6</sup>

In October 1995, the U.S. Department of Justice awarded a \$981,380 grant to the Seattle Police Department for the COPS Youth Handgun Violence Initiative. Under this grant, the Police Department was to develop innovative community policing and enforcement efforts to curb the rise of youth firearm violence. Police Department plans called for using these funds for:

- coordinating enforcement efforts, including school enforcement teams, crime analysis systems, and prosecution of chronic juvenile gun offenders;
- targeting serious youth offenders by requiring officers from the Gang Unit and Narcotics Section to coordinate anti-violence efforts with precinct personnel and school enforcement teams; and
- developing performance measures for analyzing data and evaluating enforcement programs.

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<sup>6</sup> The City departments were the Department of Parks and Recreation, Department of Neighborhoods, Seattle Center, Seattle Municipal Court, Department of Housing and Human Services, and the former Office of Women's Rights. The Seattle Police Department also provided Comprehensive Communities Program funds to the Washington State Department of Corrections (\$17,400) and the King County Drug Court (\$200,000).

## COPS Youth Handgun Violence Initiative Grant Travel and Training Expenditures

The following table is a list of grant travel and training expenditures for the COPS Youth Handgun Violence Initiative which the Seattle Police Department's Fiscal Office provided the State Auditor's Office. During the audit, an auditor examined all these transactions using the testing criteria listed on pages four and five. Unless otherwise noted, each case listed below refers to an individual's travel and training expenditures.

<b>Case</b>	<b>Date</b>	<b>Purpose</b>	<b>Location</b>	<b>Dollar Total</b>
1	1/12/96	Crime Analysis Development	Washington, D.C.	1,948.14
2	1/12/96	Crime Analysis Development	Washington, D.C.	1,745.00
3	2/21/96	Counterdrug Technology Seminar	St. Petersburg, FL	992.07
4	8/15/96	Technology for Community Policing	San Diego, CA	390.20
5	8/15/96	Technology for Community Policing	San Diego, CA	417.13
6	8/27/96	NW Analysis/Computer Conference	Bend, OR	374.20
7	8/27/96	NW Analysis/Computer Conference	Bend, OR	99.00
8	8/27/96	NW Analysis/Computer Conference	Bend, OR	395.44
9	9/17/96	Programming in Avenue	Olympia, WA	1,050.00
10	10/1/96	Spanish Language Training for SPD Personnel	Seattle, WA	6,613.84
11	10/1/96	Vietnamese Language Training for SPD Personnel	Seattle, WA	1,112.00
12	10/1/96	Russian Language Training for SPD Personnel	Seattle, WA	1,320.00
13	10/1/96	Korean Language Training for SPD Personnel	Seattle, WA	608.00
14	1/26/97	Juvenile Justice Conference	Reno, NV	679.43
15	1/26/97	Juvenile Justice Conference	Reno, NV	714.38
16	1/26/97	Juvenile Justice Conference	Reno, NV	714.00
17	1/26/97	Juvenile Justice Conference	Reno, NV	714.00
18	1/26/97	Juvenile Justice Conference	Reno, NV	632.90
19	1/26/97	Juvenile Justice Conference	Reno, NV	624.34
20	1/26/97	Juvenile Justice Conference	Reno, NV	904.45
21	3/7/97	Administering Windows NT40	Seattle, WA	829.00
22	4/17/97	K.C. GIS Arcview Training	Seattle, WA	230.00
			<b>Total</b>	<b>23,107.52</b>

## Comprehensive Communities Program Grant Travel and Training Expenditures

This attachment lists grant travel and training expenditures for the Comprehensive Communities Program which the Seattle Police Department's Fiscal Office provided to the State Auditor's Office. The list indicates which of these cases received auditor testing, with the testing criteria listed on pages four and five, during the audit. Unless otherwise noted, each case refers to an individual's travel and training expenditures.

Case	Audited?	Date	Purpose	Location	Dollar Total
1	yes	5/1/94	CCP Grant Meeting	Washington, DC	792.05
2	yes	5/1/94	CCP Grant Meeting	Chantilly, VA	1,004.41
3		5/1/94	BJA Competitive Grant Program	Washington, DC	818.50
4	yes	5/1/94	CCP Grant	Chantilly, VA	894.66
5		6/1/94	CCP Grant Meeting	Chantilly, VA	867.75
6		7/1/94	CCP Grant Meeting	Chantilly, VA	890.50
7		7/1/94	CCP Grant Meeting	Chantilly, VA	826.90
8		7/1/94	CCP Grant Meeting	Chantilly, VA	848.50
9	yes	7/1/94	CCP Grant	Chantilly, VA	751.50
10	yes	9/1/94	CCP Program	Washington, DC	690.55
11		9/1/94	CCP Program	Washington, DC	661.74
12		6/6/95	Making Managers Leaders	Seattle, WA	199.00
13	yes	6/15/95	Crime Prevention Environmental Design	Vancouver, BC	750.30
14	yes	6/27/95	Federal Justice Finance Meeting	Portland, OR	264.10
15		6/27/95	Federal Justice Finance Meeting	Portland, OR	144.45
16		7/7/95	Pursuit of Excellence	Seattle, WA	890.00
17		7/21/95	Pursuit of Excellence	Seattle, WA	495.00
18	yes	8/1/95	Law Enforcement Video Conference	Toronto, Canada	1,471.52
19	yes	8/23/95	NW Computer/Crime analysis seminar	Bend, OR	556.95
20		8/23/95	NW Computer/Crime analysis seminar	Bend, OR	360.01
21		8/23/95	NW Computer/Crime analysis seminar	Bend, OR	386.51
22		8/23/95	NW Computer/Crime analysis seminar	Bend, OR	386.51
23		8/23/95	NW Computer/Crime analysis seminar	Bend, OR	386.51
24		8/95	CCP Cluster Conference	Baltimore, MD	954.90
25	yes	9/5/95	National Youth Strategy	Little Rock, AR	443.61
26		9/18/95	Problem Oriented Policing Conference	San Diego, CA	645.15
27	yes	9/18/95	Problem Oriented Policing Conference	San Diego, CA	1,151.11
28		9/18/95	Problem Oriented Policing Conference	San Diego, CA	994.80
29		9/18/95	Problem Oriented Policing Conference	San Diego, CA	893.62
30		9/18/95	Problem Oriented Policing Conference	San Diego, CA	1,041.68
31	yes	9/18/95	Problem Oriented Policing Conference	San Diego, CA	903.92
32		9/18/95	Problem Oriented Policing Conference	San Diego, CA	893.62
33		9/18/95	Problem Oriented Policing Conference	San Diego, CA	893.62
34	yes	9/18/95	Problem Oriented Policing Conference	San Diego, CA	872.58
35		9/18/95	Problem Oriented Policing Conference	San Diego, CA	903.59
36		9/18/95	Problem Oriented Policing Conference	San Diego, CA	934.07
37		9/18/95	Problem Oriented Policing Conference	San Diego, CA	760.97
38		9/24/95	Problem Oriented Policing Conference	San Diego, CA	893.62
39		9/24/95	Problem Oriented Policing Conference	San Diego, CA	1,005.21
40	yes	9/24/95	Problem Oriented Policing Conference	San Diego, CA	867.50

## Comprehensive Communities Program Grant Travel and Training Expenditures

Case	Audited?	Date	Purpose	Location	Dollar Total
41		9/25/95	Problem Oriented Policing Conference	New West, BC	377.45
42		9/25/95	Problem Oriented Policing Conference	New West, BC	533.61
43		9/25/95	Problem Oriented Policing Conference	New West, BC	456.64
44		9/25/95	Problem Oriented Policing Conference	New West, BC	464.17
45	yes	9/25/95	Problem Oriented Policing Conference	New West, BC	522.84
46		9/25/95	Problem Oriented Policing Conference	New West, BC	474.83
47		9/25/95	Problem Oriented Policing Conference	New West, BC	463.61
48		9/25/95	Problem Oriented Policing Conference	New West, BC	361.17
49		9/26/95	Changes OMB Circular A87	Eugene,OR	190.08
50		9/26/95	Changes OMB Circular A87	Eugene,OR	190.08
51		9/26/95	Changes OMB Circular A87	Eugene,OR	192.08
52	yes	9/26/95	Problem Oriented Policing Conference	San Diego, CA	1,060.18
53		9/26/95	Problem Oriented Policing Conference	San Diego, CA	596.20
54	yes	9/28/95	Problem Oriented Policing Conference	San Diego, CA	1,019.54
55		9/28/95	Problem Oriented Policing Conference	New West, BC	334.56
56	yes	10/2/95	Comprehensive Communities Conference	Baltimore, MD	1,001.54
57		10/4/95	Cause/Prevention Youth Violence	Shoreline	40.00
58		10/6/95	Problem Oriented Policing Conference	New West, BC	363.67
59		10/10/95	Problem Oriented Policing Conference	New West, BC	337.82
60		10/23/95	Problem Oriented Policing Conference	San Diego, CA	187.05
61		10/23/95	Access for Windows	DAS	145.00
62		10/23/95	Project for Windows	DAS	290.00
63		10/25/95	Problem Oriented Policing Conference	San Diego, CA	789.84
64		10/27/95	Problem Oriented Policing Conference	San Diego, CA	836.15
65	yes	11/9/95	CCP Conference	Baltimore, MD	840.86
66		11/21/95	Community Engagement Workshop	Salt Lake City, UT	224.44
67		11/21/95	Community Engagement Workshop	Salt Lake City, UT	193.22
68	yes	11/30/95	Community Engagement Workshop	Salt Lake City, UT	202.20
69		12/12/95	DOJ Youth Focused Workshop	Dallas, TX	119.10
70	yes	1/5/96	CCP Resource Development	Ft.Worth, TX	232.20
71		1/5/96	CCP Resource Development	Ft.Worth, TX	244.33
72		1/17/96	CCP Conference	Berkley,CA	380.80
73		1/17/96	40 Hour Mediation Training	Bellevue,WA	650.00
74		3/4/96	Grant Management I	Lynnwood,WA	40.00
75	yes	3/13/96	PERF Annual Meeting	San Francisco,CA	1,330.64
76	yes	3/13/96	Asian Organized Crime Conference	Anaheim,CA	1,129.48
77	yes	3/15/96	Law Enforcement Computer Training	Orlando,FL	2,445.39
78		3/18/96	Gang Conference	Portland, OR	683.43
79		3/20/96	Keep Drug Activity Out	Portland,OR	123.30
80		3/20/96	Keep Drug Activity Out	Portland, OR	407.45

## Comprehensive Communities Program Grant Travel and Training Expenditures

Case	Audited?	Date	Purpose	Location	Dollar Total
81		3/20/96	Keep Drug Activity Out	Portland, OR	416.10
82		3/20/96	Keep Drug Activity Out	Portland, OR	352.20
83	yes	3/26/96	Restructuring Village for 21st Century	San Diego, CA	404.00
84		3/26/96	Restructuring Village for 21st Century	San Diego, CA	301.20
85		5/6/96	How to Design Brochures	Seattle, WA	149.00
86		5/9/96	Volunteer Charette	Pt.Townsend, WA	367.89
87		5/9/96	Volunteer Charette	Pt.Townsend, WA	270.86
88		5/9/96	Volunteer Charette	Pt.Townsend, WA	270.85
89		5/9/96	Volunteer Charette	Pt.Townsend, WA	282.18
90		5/9/96	Volunteer Charette	Pt.Townsend, WA	367.89
91		5/15/96	Pursuit of Excellence	Seattle, WA	495.00
92		5/15/96	Community Oriented Police Training	Spokane, WA	600.24
93		5/21/96	Site Visit for Training Development	NC and GA	1,829.32
94	yes	5/21/96	Site Visit for Training Development	NC and GA	2,115.85
95		5/21/96	Site Visit for Training Development	NC and GA	1,557.80
96		5/30/96	Pursuit of Excellence	Seattle, WA	495.00
97		6/3/96	WSICOP Program	Spokane, WA	52.65
98		6/3/96	WSICOP Program	Spokane, WA	52.65
99		6/3/96	WSICOP Program	Spokane, WA	52.65
100		7/9/96	CCP 96 Conference of Sites	Denver, CO	551.14
101		7/9/96	CCP 96 Conference of Sites	Denver, CO	611.98
102	yes	7/9/96	CCP 96 Conference of Sites	Denver, CO	948.71
103		7/10/96	CCP 96 Conference of Sites	Denver, CO	348.17
104	yes	7/17/96	Threat Management Conference	Anaheim, CA	961.64
105		8/12/96	Domestic Violence Conference	Atlanta, GA	1,339.00
106		8/12/96	Domestic Violence Conference	Atlanta, GA	832.60
107	yes	8/13/96	Ethics:Train-the-Trainer	Dallas, TX	1,607.47
108		8/13/96	Advanced Mgmt:Police Ethics	Dallas, TX	1,741.09
109		8/27/96	WA Childrens Health Conference	Seattle, WA	50.00
110	yes	9/12/96	Planning w/PERF & S.D.P.D	San Diego, CA	290.53
111	yes	9/13/96	CCP Conference	Hartford, CT	724.90
112		9/16/96	Juvenile Court Workers	Leavenworth, WA	317.69
113		9/16/96	Juvenile Court Workers	Leavenworth, WA	331.94
114		9/16/96	Juvenile Court Workers	Leavenworth, WA	317.69
115		9/16/96	Juvenile Court Workers	Leavenworth, WA	317.69
116		9/18/96	Problem Oriented Policing Conference	San Diego, CA	1,093.96
117	yes	9/18/96	Problem Oriented Policing Conference	San Diego, CA	921.00
118		9/18/96	Problem Oriented Policing Conference	San Diego, CA	1,034.14
119		9/18/96	Problem Oriented Policing Conference	San Diego, CA	902.60
120	yes	9/18/96	Problem Oriented Policing Conference	San Diego, CA	1,104.29

## Comprehensive Communities Program Grant Travel and Training Expenditures

Case	Audited?	Date	Purpose	Location	Dollar Total
121		9/18/96	Problem Oriented Policing Conference	San Diego, CA	1,000.82
122		9/18/96	Problem Oriented Policing Conference	San Diego, CA	913.18
123		9/18/96	Problem Oriented Policing Conference	San Diego, CA	927.57
124		9/18/96	Problem Oriented Policing Conference	San Diego, CA	951.00
125		9/18/96	Problem Oriented Policing Conference	San Diego, CA	951.40
126		9/18/96	Problem Oriented Policing Conference	San Diego, CA	935.05
127		9/18/96	Problem Oriented Policing Conference	San Diego, CA	921.00
128	yes	9/27/96	Problem Oriented Policing Conference	San Diego, CA	1,213.65
129	yes	9/27/96	Problem Oriented Policing Conference	San Diego, CA	267.66
130		10/1/96	Problem Oriented Policing Conference	San Diego, CA	935.50
131		10/1/96	Design Brochures	Seattle, WA	435.00
132		10/1/96	Site Visit - Portland area	Portland, OR	158.91
133		10/1/96	Site Visit - Portland area	Portland, OR	158.91
134		10/1/96	Site Visit - Portland area	Portland, OR	130.91
135		10/14/96	Basic Mediation Training	Everett, WA	1,485.00
136		10/16/96	Behavioral Analysis	Portland, OR	445.64
137		10/18/96	Problem Oriented Policing	San Diego, CA	456.70
138		10/24/96	CPTED	Mill Creek, WA	472.05
139		10/24/96	CPTED	Mill Creek, WA	466.10
140		10/24/96	96 Pursuit of Excellence	Seattle, WA	850.00
141		10/28/96	Basic Mediation Training	Everett, WA	495.00
142		11/12/96	Office of Crime Victim	Wenatchee, WA	192.51
143		11/15/96	Training for Trainers	Albuquerque, NM	222.00
144	yes	11/15/96	Training for Trainers	Albuquerque, NM	608.43
145		11/15/96	Training for Trainers	Albuquerque, NM	228.00
146		11/15/96	Training for Trainers	Albuquerque, NM	586.42
147	yes	11/15/96	Training for Trainers	Albuquerque, NM	222.00
148		11/21/96	Problem Oriented Policing	San Diego, CA	895.42
149		12/3/96	Pursuit of Excellence	Seattle, WA	850.00
150	yes	12/20/96	OCVA Annual Conference	Wenatchee, WA	218.70
151		12/20/96	OCVA Annual Conference	Wenatchee, WA	78.70
152		12/20/96	Personal Needs & Strategies	Portland, OR	283.82
153	yes	1/9/97	Child Maltreatment	San Diego, CA	1,292.24
154		1/9/97	Child Maltreatment	San Diego, CA	1,285.22
155		1/9/97	Child Maltreatment	San Diego, CA	724.38
156		1/10/97	CP through Environmental Design	Everett, WA	147.00
157	yes	1/10/97	Bureau of Justice Assistance	San Francisco, CA	815.97
158	yes	1/26/97	Juvenile Justice Conference	Reno, NV	675.40
159		2/4/97	Investigations Problem Solving	San Diego, CA	609.78
160		2/4/97	Investigations Problem Solving	San Diego, CA	611.23
161		2/5/97	Context Training	Seattle, WA	355.00
162		2/21/97	Conflict Resolution Without Conflict	Seattle, WA	129.00
163		3/20/97	CCP Sustainment Strategies Conference	Hartford, CT	913.26
				<b>Total</b>	<b>104,163.53</b>

## Seattle Police Department's Response to Our Audit Report



### City of Seattle

Norman B. Rice, Mayor  
Seattle Police Department  
Norm Stamper, Chief of Police

October 3, 1997

Nora Masters, City Auditor  
Office of City Auditor  
Municipal Building  
610 Fourth Avenue, Rm. 1040  
Seattle, Washington 98104

Dear Ms. Masters:

Thank you for the opportunity to review and comment on the Police Federal Grants report. We concur with the report's findings that there were no inappropriate uses of federal grants funding and that transfers between budget line items complied with the terms of the grant agreement.

The recommendation of the audit follows:

*If the Seattle Police Department believes that bureau heads need authority to perform travel or obtain training without having to wait for formal approval from the Chief of Police, the Department should amend its Policies and Procedures Manual to provide for the Chief's subsequent review and written approval. As an alternative, the Department could require bureau heads to request advance approval of travel and training from the Chief of Police through e-mail and assume that the Chief has approved their requests unless the Chief notifies them otherwise.*

It should be noted that in actual practice the use of education or travel funds by the bureau heads has in each case been preceded by verbal approval by the Chief of Police. Pursuant to that approval, bureau heads then signed their own "Travel and Education Authorization" forms. The Policies and Procedures Manual does specify that such requests require "prior written approval of the employee's chain of command". However, the same section, in describing the formal approval process, later appears to place expenditure approval at the bureau head level: "if approved by the Bureau Chief, the Fiscal Management Unit shall process any payments or advances and notify the applicant when a cash advance is ready for release". We concur this requires clarification.

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## Seattle Police Department's Response to Our Audit Report

The Department will comply with the audit recommendation by revising the Policies and Procedures Manual (1.293) to require prior notification to the Chief of Police of any intended expenditure of education or travel funds by bureau heads. The bureau head shall complete a Travel and Education Authorization (form 5.27) for written approval by the Department Chief of Staff. Similar requests by the Chief of Staff will require the written approval of the Chief of Police. If developing circumstances do not permit the bureau head to obtain prior written approval, the Chief of Police shall make a subsequent review and written approval of the expenditure.

We would like to thank the Office of the City Auditor for their work in completing this review, and for their efforts to maintain positive communication throughout this process.

Sincerely,

  
Norm Stamper  
Chief of Police